

Article - Tax - General

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§13–515.

- (a) An individual may appear before the Tax Court without a lawyer.
- (b) The following individuals may represent the persons indicated without a lawyer before the Tax Court:
 - (1) a partner for the partnership; and
 - (2) a corporate officer for the corporation.
- (c) Any person or governmental unit may be represented before the Tax Court by a lawyer who is admitted to practice law in the State.

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